

LEGISLATIVE UPDATE

County Auditors Spring Conference
May 2015

SEA 7 – Mobile Homes

- Amends IC 6-1.1-7-10 Effective July 1, 2015
- This does not apply to a mobile home auctioned under IC 9-22-1.5 (abandoned mobile home)
- BMV may not change name on title unless owner holds valid transfer permit issued by treasurer
- Permit issued by treasurer expires 90 days after issued

SEA 7 – Mobile Homes (Con't)

- Amends IC 9-22-1.5 Effective July 1, 2015
- Regarding abandoned mobile home meeting at least 3 criteria under IC 32-30-10.6-5(a)
- Does not apply to mobile home located in mobile home community
- Property owner sends notice to either address of owner of mobile home as shown by BMV records or if identifying number illegible to the address shown in the records of the county assessor
- Added that the notice be sent to the county treasurer

SEA 7 – Mobile Homes (Con't)

- Distribution in following order of bid price received by property owner:
 - Reasonable attorney's fees incurred by property owner
 - Amounts owed to known creditors that have a lien or security interest
 - Delinquent taxes, including any associated penalties, interest, or collection expenses attributable to the mobile home as of the date of the sale
- Property owner retains any remaining amount
- Within 30 day after auction held property owner submits to county treasurer a copy of affidavit of sale or disposal and the delinquent taxes if any according to the distribution process

SEA 10 – Coroner Conflict of Interest

- If coroner believes conflict of interest exists on a case:
 - Shall recuse himself or herself
 - Obtain services of another county coroner
- Coroner of other county will be reimbursed for all costs incurred by the county where conflict exists

SEA 80 – Internet Tax

- Adds Article IC 6-10 Effective Upon Passage
- Defines internet and internet access
- Defines tax: any charge imposed by state or political subdivision for the purpose of generating revenues for governmental purposes except franchise fee or gross, retail or use tax
- State or political subdivision may not impose, assess, collect or attempt to collect a tax on internet access or use of internet access

SEA 217 – Sheriff Service of Process Fee

- Amends IC 33-37-5-15
- Increases service of process fee from \$13 to \$25
- Sheriff may still only collect fee one time for the duration of the case but may collect and additional \$25 for any post judgment service

SEA 251 – Controlled Project

- Amends IC 6-1.1-20-3.1 and IC 6-1.1-20-3.6
- Effective July 1, 2015
- Person that owns property or registered voter within political subdivision
- File petition of objection with DLGF if thought that capital project being artificially divided to avoid this chapter
- Must be filed not more than 10 days after political subdivision makes preliminary determination to issue bonds or enter into lease for project

SEA 330 – Annexation Infrastructure Debt

- Adds IC 36-4-3-4.2 Effective July 1, 2015
- Debt by county on infrastructure that is part of annexation
- Defines which infrastructure capital improvements
- If debt is payable with property taxes or revenue bonds or obligations
- Annexing municipality is liable to county
- Enter into interlocal agreement regarding allocation of debt and reimbursement terms
- If local income tax
- % of total county income tax distribution that is indebted x amount of local income tax revenue for the distribution year that is shifted from the county to the municipality
- Reimbursements deposited into the appropriate debt service fund

SEA 330 – Annexation Remonstrance

- Adds IC 36-4-3-11(d) Effective July 1, 2015
- Annexation ordinance adopted after June 30, 2015
- Appeal by filing with circuit or superior court
- Signed remonstrance filed with county auditor
- County auditor's certification
- Annexation ordinance
- Reason why
- Filed with court not later than 15 business days after auditor files certificate with the legislative body of annexing municipality

SEA 330 – Annexation Remonstrance (Con't)

- Adds IC 36-4-3-11.1
- Annexing officers must give notice of remonstrance process by providing notice
 - Publication IC 5-3-1
 - First class mail or certified mail with return receipt requested, or any other means of delivery that includes a return receipt to
 - Circuit court clerk
 - Owners of real property described under IC 36-4-3-2.2
- Notice sent on same date that notice of adoption of annexation ordinance is published

SEA 330 – Annexation Remonstrance (Con't)

- Remonstrance notice must state
 - Owners of real property within the area to be annexed must complete and file remonstrance petitions in compliance with this chapter
 - Remonstrance petitions must be filed not later than 90 days after the date that notice of the adoption of annex ordinance published
 - The last date in accordance with the above date that the petitions filed with auditor to be valid
 - Petition may be signed at locations provided by municipality
 - Location
 - Dates and hours

SEA 330 – Annexation Remonstrance (Con't)

- Adds IC 36-4-3-11.2
- Remonstrance petition may be filed by an owner of real property that
 - Is within the area to be annexed
 - Was not exempt from property taxes for the immediately preceding year
- To be effective a petition must
 - Each signature must be dated and the date must not be earlier than the date the forms may be issued by the county auditor
 - The addressed of the real property owned by the person to be annexed
 - Must be verified in accordance with IC 36-4-3-11.2(e)

SEA 330 – Annexation Remonstrance (Con't)

- SBOA designs the forms and provide to the county auditor in electronic format
- The annexing municipality reimburse the auditor for cost of reproducing the forms
- The auditor shall issue forms and instructions
- The county auditor shall prepare and update weekly a list of persons who have signed a petition
- Not later than 15 business days after receiving a petition the auditor's office shall make a final determination of real property owners who have signed
- Auditor shall file a certificate with the legislative body certifying the number of property owners not later than 5 business days after making the determination

SB 393 - Surety Bonds

- Amends IC 5-4-1-5.1 Effective July 1, 2015
- Official bond filed with the fiscal officer of the political subdivision in addition to the county recorder
- For recorder still will file with county clerk but also with county auditor
- Fiscal officer will file with SBOA through gateway at time that the unit's annual report is filed
- Gateway will have available whether each individual who is to have filed has filed an official bond for faithful performance

SB 393 - Surety Bonds (Con't)

- Individual surety bonds are now also required of:
 - Employees or contractors of the county whose official duties include
 - Receiving, processing, depositing, disbursing, or otherwise having access to funds and not otherwise named
 - Bond amount at least \$5000
- Fiscal body may by ordinance authorize a blanket bond that
 - Is endorsed to include faithful performance and
 - Includes aggregate coverage sufficient to provide coverage amounts specified for those who are required to file a bond under this chapter

SB 393 - Surety Bonds (Con't)

- Amends IC 5-4-1-18
- Individuals shall file and maintain in place an individual surety bond during each year that the individual serves.
- Each bond must have a term of 1 year commencing on the first day
 - Of the calendar year
 - Fiscal year of the unit or
- Individual's service in the office or position for which a bond is required
- Consecutive yearly bonds filed by an individual must provide separate coverage for each year.
- The aggregate liability of the insurer for a policy year is the sum of the amounts specified in the bonds issued for the year

SB 393 - Surety Bonds (Con't)

- The fiscal body may by ordinance authorize a crime insurance policy that provides coverage for criminal acts or omissions committed by officers, employees, contractors, commission members, and persons acting on behalf of the county
- The state is considered to be an additional named insured for purposes of recovering public funds on behalf of the county

SB 394 – Reporting of Government Malfeasance

- Amends IC 5-11-1-9.5 Effective July 1, 2015
- An individual may report suspected malfeasance, misfeasance, or nonfeasance by a public officer to SBOA.
- Individual's identity is confidential unless court order
- Individual may not be retaliated against by public office or officer
- Not to be confused with:
- IC 5-11-1-27 (c) All erroneous or irregular variances, losses, shortages, or thefts of local government funds or property shall be reported immediately to the state board of accounts

SEA 415 – Abandoned or Vacant Building

- Amends IC 6-1.1-24-1.5 Retroactive January 1, 2015
- If any property taxes or special assessments from the prior year's fall installment or before are delinquent and an order from a court or determination of a hearing authority has been obtained under IC 36-7-37 that property vacant or abandoned then the executive after notice given either as required under IC 36-7-37 or IC 6-1.1-24-2.3 may certify a list of abandoned or vacant property to the county auditor

SEA 415 – Abandoned or Vacant Building

- Adds IC 36-7-37 (Retroactive) January 1, 2015
- Gives alternative method to seeking determination of abandonment to other available processes
- The executive of a county that has jurisdiction of a property may petition a court for determination that abandoned or an unsafe building authority under IC 36-7-9-2 may seek a determination through a hearing authority
- Gives procedures that must be followed

SEA 415 – Abandoned or Vacant Building

- IC 6-1.1-24-1.5 also amended so that
- List provided by executive to county auditor of vacant or abandoned property must be delivered not later than 51 days after the first tax payment due date each year
- Auditor shall:
 - in addition to publishing notice of the sale at least 30 days before the sale **must post the notice at 21 days before the date of the sale**
 - Certify to the county treasurer that the real property is to be sold at auction under this chapter as required by 5(j)
 - (must be offered in different phase or day)
 - Specifies that a deed that **conveys a fee simple interest** is to be issued to the highest bidder (this must also be included in the sale notice by the auditor)
- The sale notice must also state that the owner will have no right to redeem after the date of the sale

SEA 415 – Abandoned or Vacant Building

- Amends IC 6-1.1-24-2.3 (Retroactive) January 1, 2015
- Applies to property for which a court order or determination hearing authority under IC 36-7-37 has determined vacant or abandoned
- If executive is going to certify that vacant or abandoned under IC 6-1.1-24-1.5 then must send out notice that is in addition to the notice sent under IC 6-1.1-24-1.5
- Added that in this notice there be a statement that provides to prevent the sale of the real property at the abandoned property sale, the owner must pay all delinquent taxes and special assessments before the date of the sale

- Amends IC 6-1.1-24-13 (Retroactive) January 1, 2015
- When the minimum sale price is not received at the sale of an abandoned or vacant property the executive that certified the property may request that the auditor execute and deliver a deed for the property to the executive
- Request must be delivered within 6 months of the date of sale

SEA 415 – Abandoned and Unsafe

- Adds IC 36-7-9-20.5 Effective July 1, 2015
- Applies only to property determined to be unsafe under this chapter and abandoned under IC 36-7-37
- Court may appoint a receiver
- A receiver shall provide written notice to the county auditor and treasurer that a receiver has been appointed
- The county treasurer may file a proof of claim with the receiver that identifies the taxes that are owed at the time the receiver took possession and must include a breakdown of all taxes, special assessments, penalties, etc.
- The county treasurer may request that the county auditor waive penalties incurred after the proof of claim is filed and the auditor may waive such penalties

SEA 415 – Abandoned and Unsafe

- Enforcement authority may utilize funds from the unsafe building fund for expenses incurred by receiver
- The property is to be offered for public auction
- The receiver may determine minimum bid, qualifications for bidders, etc.
- The proceeds of the sale are applied in following order:
- Current year taxes not to exceed \$2500
- Receiver's expenses
- Additional current year taxes in addition to the above limit, delinquent taxes, special assessments, etc
- Liens on property
- Anything remaining goes to owner
- The issuing authority of special assessments may choose to waive the special assessments

HEA 415 – Property Not Suitable for Tax Sale

- Adds IC 6-1.1-24-1.7 (Retroactive) January 1, 2015
- The county executive may certify to the auditor not later than 51 days after the first tax payment due date a list of property that is not suitable for tax sale.
- When making application for judgment under IC 6-1.1-24-4.6(b) the auditor shall include this list
- Not later than 10 days after certification the executive shall provide notice to each person with a substantial property interest of record in the property

HEA 415 – Property Not Suitable for Tax Sale

- The notice will include:
- That if the court determines that the property is not suitable for tax sale the property will not be offered but may be disposed of by the county executive as provided in this chapter
- If determined not suitable, the property may be redeemed any time until 120 days after the conclusion of the tax sale that the property was removed from
- That if not suitable and the county executive disposes of within 3 years of the conclusion of the tax sale that would have been offered at any amount received in excess of the amount of minimum bid will be disbursed in same manner as if sold at tax sale

HEA 415 – Property Not Suitable for Tax Sale

- Amends IC 6-1.1-24-4.6 (Retroactive) January 1, 2015
- Court will determine if property not suitable for tax sale if
 - it contains hazardous waste or another environmental hazard or
 - Has unsafe building conditions
- For which the cost of abatement or remediation will exceed the fair market value of the property
- The county executive has the same rights in these properties as if offered for sale and did not sale for minimum bid
- May dispose of the property as provided in this chapter

HEA 415 – Person Not Eligible to Purchase Property at Tax Sale

- Amends IC 6-1.1-24-5.1 Effective July 1, 2015
- A business association that has not obtained a certificate of authority or registered with the Secretary of Stae or in not in good standing as determined by the Secretary of State may not purchase property at tax sale
- The property is subject to forfeiture
- Treasurer determination not more than 6 months after date of sale
- Treasurer shall notify person that needs to rectify
- If person doesn't within 30 days then the surplus amount of the person's bid is refunded
- Auditor will issue a certificate to the county executive
- If the property is redeemed the auditor shall deposit the amount of the redemption into the general fund

SEA 426 – Assessor Salary

- Adds IC 36-2-5-3.5 Effective January 1, 2016
- Fiscal body shall have salary schedule in which the salary of a county assessor who has attained a level 3 certification is at least \$1500 more than the assessor with level 2 and for deputy assessor \$500
- If level 2 assessor attains a level 3 not later than January 1 of 3rd year of term the assessor is entitle to be paid the salary of a county assessor who has attained a level 3 beginning on the date that the level 3 is attained
- Same is true for township assessors
- Beginning January 1, 2016 the \$1000 additional annual compensation for level 2 or 3 assessor and \$500 for deputy shall be paid as part of the annual compensation

SEA 436 – Uniform Property Tax Disclosure Form

- Adds IC 6-1.1-36-18 Effective July 1, 2015
- Fiscal body may adopt ordinance for uniform property tax disclosure form used for
- Property tax exemption, deduction, zoning change or variance, building permit, or any other locally issued license or permit
- Fiscal body will prescribe the form to be used with assistance from DLGF and SBOA as needed
- Minimum requirements are described

SEA 436 - Large Property Tax Refunds due to Assessment Appeals

- Adds IC 6-1.1-37-14 Effective Upon Passage
- Refund resulting from a real property tax assessment appeal for property for the 2014 assessment date or prior assessment date
- Does not apply for refund paid before May 1, 2015
- If at conclusion of appeal the total amount of property tax owed to taxpayer is \$100,000 or more for the dates under appeal the county auditor may
- Instead of a refund
- Apply credits in equal installments for future property tax installments over a period of 5 years following the date of the conclusion of the appeal
- May accelerate credits or provide full or partial refund during that time

SEA 450 – Description of Tax Sale Property

- Amends IC 6-1.1-24-3 Effective July 1, 2015
- Property not sold at initial sale
- May omit descriptions required under IC 6-1.1-24-2(a)(1) and (a)(5) for subsequent tax sales if
 - In notice there is a statement that description of real property is on county's web site and may be obtained in printed form upon request and that is in fact the case

SEA 484 – Local Emergency Planning and Right to Know Fund

- Adds IC 13-25-2-10.6 Effective July 1, 2015
- Before July 1 each year the Department of Revenue will distribute each county \$2,500 plus an additional amount based on formula.
- County will only receive if county has met requirements under IC 13-25-1-6(b)
- Used for preparing and updating comprehensive emergency response plan, information about hazardous material and training, equipping hazardous materials response team, etc.
- Must be based on plan submitted to state
- Appropriated by fiscal body based on spending plan
- Administered by county executive
- Interest earned remains with fund

SB 489 – SBOA Access to Vendors

- Adds IC 5-11-1-29 Effective July1, 2015
- If requested a vendor shall allow SBOA to access:
 - All software, including information and data that is stored in the software
 - And records of computer services that a vendor has supplied to the political subdivision
- Access is:
 - Limited to read only capability
 - Provided to SBOA without prior notice or approval of the political subdivision
 - Provided as remote access if requested

SEA 500 and HEA 1001 - Interest

- Amends IC 5-13-9-8 Effective July 1, 2015
- A service charge may be paid as a direct charge to the deposit or in manner that subtracts from interest earned
- If subtracted from interest earned then only the net is receipted and booked

SEA 524 – Tax Sale List Mailing

- IC 6-1.1-24-1(d) amended Effective January 1, 2016
- The list certified by treasurer of properties for tax sale and then the auditor mails list to mortgagee and purchaser under an installment land contract is to be by certified mail with return receipt request

SEA 524 – Serial Real Property Tax Delinquencies

- Adds IC 6-1.1-24.5 Effective July 1, 2015
- After treasurer certifies the list of real property for tax sale
- If county executive reasonably believes 10 or more of the properties on the list are owned by 1 person or a group of affiliated person and were acquired through a previous tax sale
- Executive may petition court for finding of serial delinquency
- If an order entered of serial then the owners do not have right of redemption and the executive may dispose of in any lawful manner
- Court order will be sent to county auditor and auditor will remove from tax sale list

SEA 524 – Serial Real Property Tax Delinquencies (Con't)

- Petitioner acquires a lien in the amount of taxes and special assessments
- Petitioner may request that county auditor execute deed
- If petitioner acquires deed and sales before 3rd anniversary of the date on which deed issued then proceeds will be disbursed the same as if sold under IC 6-1.1-24 tax sale

SEA 528 – Public Records

- IC 4-5 is amended throughout to change the name of the Commission on Public Records to Indiana Archives and Records Administration
- IC 5-15-6-1 amended so that the county auditor may send a designee to the local county commission of public records

SEA 531 – Purchaser Under Land Contract

- Amends IC 6-1.1-24-1, IC 6-1.1-24-3 Effective July 1, 2015
- List of real property eligible for tax sale, notice of sale
- Audit will mail to mortgagee and purchaser under an installment land contract recorded in the office of the county recorder who requests a certified mail copy of the list

SEA 531 – Notice of Tax Sale

- Amends IC 6-1.1-24-4 Effective July 1, 2015
- Notice of sale
- By certified mail, return receipt and by first class mail
- At the last address of the owner as indicated in transfer book
- Both notices returned take additional reasonable step to notify if auditor determines practical
- Amends IC 6-1.1-24-4.6(b)
- Day on which the application for judgment and order for sale is made
- Annually the county treasurer and county auditor shall make application for judgment and order for sale

SEA 531 – Tax Sale

- Amends IC 6-1.1-24-5
- Takes out that the sale must not extend beyond 171 days after the certified list to the auditor
- Amends IC 6-1.1-24-5.3
- Changes to statement that bidding person must sign at tax sale
- Indiana law prohibits a person who owes delinquent taxes, special assessment, penalties, interest, or costs directly attributable to a prior tax sale **of a tract or item of real property listed under section 1 of this chapter** from purchasing tracts or items of real property at tax sale.
- In the event of forfeiture, the amount **by which my bid exceeds the minimum bid on the tract or item or real property under IC 6-1.1-24-5(e)**, if any, shall be applied to the delinquent taxes....

SEA 531 – Certificate of Sale

- Amends IC 6-1.1-24-6.4 and IC 6-1.1-24-7
- Allows the amount of funds in tax sale surplus, if any, to be used to pay taxes or special assessments that come due after the tax sale certificate is sold and during the period of redemption
- Also added caveat that money in the tax sale surplus is not automatically turned over to general fund within 3 years if the redemption period has been extended under federal bankruptcy law.
- Deleted IC 6-1.1-24-15 where the fiscal body could adopt ordinance allowing the treasurer to accept a bid at 75% of gross value

SEA 567 – Redevelopment Commission

- Amends IC 36-7-14-8 Effective January 1, 2016
- The treasurer of the commission disburse funds of the commission only after the commission allows and approves.
- The commission may by rule or resolution allow certain types of disbursements before the approval at the next meeting
- Amends IC 36-7-14.5-9 In regard to Redevelopment Authority they must provide to executive and fiscal body as well as DLGF the same information as a commission would for each tax increment financing district not later than April 15 of each year

HB1001 SBOA Examinations

- Amends IC 5-11-4-3 Increases rate charged for an audit to a unit to \$175
- Creates a trust and agency fund at the state for fees to be deposited into
- Fund to be used by State Examiner for examinations

HB 1104– SBOA Examinations

- Adds IC 5-11-1-24.4 Effective July 1, 2015
- Audited entity that has:
 - An internal control officer; and
 - An internal control department;
- Established by the legislative body may request in writing to SBOA that:
 - They opt out of examination by SBOA and
 - Engage a CPA
- The request must be adopted through resolution by the legislative body

HB 1104 – SBOA Examinations (Con't)

- SBOA within 60 days after receiving the request will approve or disapprove the request
- Approval based on:
 - Request filed more than 180 days before beginning of fiscal year
 - The selection process of the CPA follows the statutory requirements:
 - Must be licensed in Indiana and qualified to conduct examinations in accordance with SBOA guidelines which include:
 - Issuing findings that are in noncompliance with SBOA uniform compliance guidelines which will become part of a public report
 - The CPA will be paid for by the audited entity
 - SBOA may still conduct a compliance review

HB 1104– SBOA Examinations (Con't)

- Amends IC 5-11-1-25 Effective July 1, 2015
- Annual audits of units by SBOA not required
- Risk based examination that are
 - Established by SBOA and approved by the audit committee
- Risk factors include:
 - There is a newly elected or appointed fiscal officer
 - The annual report was either not timely filed or materially incorrect
- May not occur less than once every 4 years

HB 1104 – SBOA Examinations (Con't)

- Exceptions to where an annual audit is required:
 - Federal requirements when there is federal financial assistance
 - Due to continuing disclosure requirements or
 - As a condition of a public bond issuance
- Must provide notice to SBOA that the entity is required to have an annual audit due to these conditions not later than 60 days after the close of the fiscal year
- Amends IC 5-11-1-18
- All examinations by SBOA may be made without notice before it was required to be without notice

HB 1104 – SBOA Examinations (Con't)

- Adds IC 5-11-1-30
- A county may request that an examination by SBOA be conducted in accordance with GAAP. This request must be approved by a legislative body
- SBOA will approve or disapprove within 60 days
- Will approve unless:
 - Not requested within 60 days of fiscal yearend
 - The county does not account according to GAAP
 - The county did not maintain its records on GAAP basis
 - The financial statements and notes not presented to SBOA on an agreed upon schedule

HB 1104– SBOA Examinations (Con't)

- Amends IC 5-11-5-1 defines exit conference
- As part of the review of the examination report SBOA will hold a gathering of officer examined, any employees or agents who are requested and legislative and fiscal bodies. This is referred to as an exit conference
- All information discussed and materials presented or delivered by any person during an exit conference are confidential expect to those officers, employees, attorney, etc. of the county who were not present. The confidentiality applies to them as well
- A person may not electronically record an exit conference
- An exit conference is not a meeting as defined under IC 5-14-1.5
- As a result of additional actions taken due to exit conference an additional exit conference may be called

HB 1104– SBOA Examinations (Con't)

- Not more than 30 days after the initial exit conference is held, the legislative body may adopt a resolution approved by at least 2/3 vote requesting that an additional exit conference be held
- SBOA will conduct an additional exit conference not more than 60 days after SBOA receives request
- The county must pay the travel and staff costs of SBOA for an additional exit requested under such a resolution

HB 1104 – SBOA Examinations (Con't)

- The information and materials that are part of an exit conference and the results of an examination including a preliminary report are confidential until:
- The final report is made public
- The state examiner has authorized publicity
- The AG has instituted action on the basis of a preliminary report
- If a person knowingly or intentionally discloses information it is a class A infraction

HB 1104– SBOA Examinations (Con't)

- Unless with a judicial order or specified in statute, the state board of accounts, its employees, former employees, counsel, agents, or any other person may not divulge the examination workpapers and investigation records except to internal employees, the audit committee, law enforcement, AG, prosecuting attorney, or authorized representative of the US.

HB1104– SBOA Examinations (Con't)

- If an examination report shows or discloses the commission of a crime by any person, the state examiner's duty is to present the report to the prosecuting attorney of the county in which the crime was committed.
- Before it was to the grand jury

HB 1104– Fraud Hotline(Con't)

- Adds IC 36-1-8-8.5 and amends IC 5-14-3-4
- Provides that the executive or fiscal officer of a unit may establish a fraud hotline number maintained by the unit where the public may report suspected fraudulent activity concerning officers and employees of the unit
- The identity and information from the hotline is considered confidential except that it may be disclosed to law enforcement, attorney general, inspector general, prosecuting attorney or SBOA.

HEA 1019 – Common Construction Wage

- Repeals IC 5-16-7 Wage scale of contractors Effective July 1, 2015
- Adds IC 5-16-7.1 The common construction wage statues applies to a public works contract awarded before July 1, 2015
- Adds IC 5-16-7.2 Unless federal or state law provides otherwise, a public agency may not establish, mandate, or otherwise require a wage scale or wage schedule for a public works contract
- Adds IC 5-16-13 Requirements for contractors on public works projects
- **Amends IC 36-1-12-3 work by own workforce for projects estimated to be less than \$300,000**

HEA 1140 – Election Inspector

- Adds IC 3-6-6-38.5 Effective July 1, 2015
- Provides that one individual may serve as the inspector for more than 1 precinct at a shared location
- The county executive may provide that the per diem paid to such an inspector is greater than the per diem for an inspector of a single precinct

HB 1264 Internal Controls

- Amends IC 5-11-1-27 Effective July1, 2015
- SBOA will define and the audit committee approve the acceptable minimum level of internal control procedures and standards for internal control systems of political subdivisions
- Will include:
 - Control environment
 - Risk assessment
 - Control activities
 - Information and communication
 - monitoring

HB 1264 Internal Controls (Con't)

- After June 30, 2016 the legislative body will ensure that
- The internal control standards and procedures are adopted
- Personnel receive training concerning the adopted standards and procedures
- The fiscal officer shall certify to SBOA at the time of annual report that these requirements have been met
- If found in audit that the adoption and training have not occurred
 - SBOA will issue comment
 - In subsequent audit if either still not done and not corrected within 60 days of notification then information forwarded to DLGF and the budget will not be approved

HB 1264 Internal Controls (Con't)

- All erroneous or irregular material variances, losses, shortages, or thefts must be reported immediately to SBOA
- A public officer who has actual knowledge of or reasonable cause to believe that there has been a misappropriation of public funds or assets
- Shall immediately send written notice to:
 - SBOA
 - County prosecutor

HEA 1264 – GAAP Reporting

- IC 5-11-1-4 Effective July 1, 2015
- A county may not issue any bonds unless:
 - The county has filed an annual financial report
 - The report was filed in accordance with GAAP
 - GAAP requirement may be waived
- **There is a phase in of this and does not begin until after June 30, 2017 and before July 1, 2019 for county with population greater than 250,000**
- **After June 30, 2019 and before July 1, 202 for county with a population greater than 175,000**
- **After June 30, 2020 for a county with a population greater than 100,000**

HEA 1269 – Inmates and Medicaid

- Adds IC 11-12-5-9 Effective beginning Sept 1, 2015
- Offender incarcerated for less than 30 days
- Sheriff in consultation with county executive may
- Assist an offender in applying for Medicaid and
- Act as the offender's Medicaid authorized representative
- Offender incarcerated for 30 days or more the sheriff shall assist as either the authorized representative or health navigator
- Must assist in sufficient time to ensure that the offender will receive coverage upon release
- The county executive may contract with any entity that complies as a navigator under IC 27-19-2-12 or develop intergovernmental agreement other counties to provide both authorized representative and health navigator services

HEA 1269 – Inmates and Medicaid (Con't)

- Adds IC 36-2-13-19 Effective July 1, 2015
 - Applies to person subject to lawful detention who
 - Incurs or will incur medical care expenses not reimbursable during detention
 - Unwilling or unable to pay for own health care services
 - Potentially eligible for Medicaid
- Sheriff is authorized representative and may apply for benefits on the behalf of the person
- County executive and FSSA will enter into written MOU that sheriff shall reimburse FSSA for admin. costs and state share of Medicaid costs
- The state share of all claims reimbursed by Medicaid shall be paid by the county

HEA 1269 – Inmates and Mental/Addictive Disorder

- Adds IC 11-12-5-10 Beginning Sept 1, 2015
- Sheriff in consultation with county executive shall assist an offender who has a mental illness or addictive disorder in securing treatment as the authorized Medicaid representative or health navigator so offender is eligible for treatment upon release or required to receive treatment while incarcerated
- The sheriff will use a community mental health center or provider certified by FSSA's division of mental health and addiction to assist with securing treatment

HEA 1281 – Daily Deposit

- Amends IC 5-13-6-1 Effective July 1, 2015
- A local officer of a political subdivision required to deposit funds are not required to deposit funds on the next business day if the funds on hand do not exceed \$500
- Must be deposited the business day following the day that the funds exceed \$500

HB 1371 – Common Law Lien

- Amends IC 32-28-13 Effective July 1, 2015
- Common law liens of property owned by a public employee or public official (currently holds office or has at any time during preceding 4 years)
- IC 32-28-13-5 provides that a lien holder record a statement and that the statement be sent by the recorder to the property owner
- New- the statement must now include that if the property owner is a public official or public employee who has filed a written notice in accordance with IC 32-28-13-6.5 the common law lien is void 30 days after filing the written notice if suit has not been commenced

HB 1371 – Common Law Lien (Con't)

- IC 32-28-13-6.5 added
- If a public employee or official receives a statement of intention then they may provide written notice to the recorder swearing and affirming that they the property owner are a public official or employee.
- Not later than 3 business days after receiving the recorder must send to the lienholder
 - A copy of the property owner's written notice
 - A statement that if the lienholder does not commence suit within 30 days the lien is void
 - The notice must be by certified mail with return receipt
 - The recorder shall record the date the statement is mailed to the lienholder
- The recorder will send a copy of the notice to the property owner

HB 1371 – Address Restrictions (Con't)

- Amends IC 36-1-8.5 Effective July 1, 2015
- Adds covered official to be a public official (person who holds or formerly held office during preceding 4 years)
- Now the unit shall instead of may establish a process to prevent general public gaining access to the home address of a covered person through public property data base web site
- Unit must
 - Determine the forms of written request
 - Specify any information or verification required
 - Determine which person or department will receive and process request
 - Provide a method which a covered person is notified of procedure to be used
- Unit may charge a reasonable

HEA 1388 – Common Area in Residential Development

- Adds IC 6-1.1-10-37.5
- Provides definition of common area
- If meets definition, properly recorded, and proper process followed the common area is exempt from property taxation

HEA 1403 – Development Authority

- Amends IC 36-7.6-2 Effective upon passage
- Provides changes in how that an authority may be established
- Amends IC 36-7.6-4 Effective upon passage
- Transfers to the authority from the county may be made from any fund not otherwise restricted by law or committed for payment of other obligations
- Requires that the authority enter into interlocal agreement when financing debt with each member (county) that is committing funds and that the fiscal body of each member approves the agreement by ordinance
- If the county does not follow through with payment of committed funds then the Treasurer of State will make payment using money that would be distributed by law to the county

HEA 1466 - PERF

- Adds and Amends to various statutes under IC 5-10.2 and IC 5-10.3 Effective upon passage
- Provides for responsibilities of entities that are opting out of the defined benefit plan and going to the defined contribution plan only
 - Supplemental contribution in amount necessary to pay employer's share of unfunded liability under defined benefit plan when employees are becoming members of the defined contribution plan
 - How that withdrawing may occur either in whole or in part (freezing requirements)
 - Affect on newly hired vs current employees

HEA 1475 PSAPs (911)

- Amends IC 6-3.5-1.1-25 (CAGIT) and IC 6-3.5-6-31 (CEDIT) Effective July 1, 2015
- Additional tax rate for public safety
- Allows up to 100% to be dedicated to PSAP
- Any amount of tax revenue dedicated to a PSAP under this shall be distributed before the remainder under these sections

HEA 1475 PSAPs (911)

- Adds IC 36-8-16.7-38.5 Retroactive to January 1, 2015
- The fiscal body may adopt an ordinance to authorize payment in advance of all or part of the cost of
- Lease, purchase, or maintenance of communications service equipment
- Rates associated with a communications service provider's enhanced emergency communications system network services
- From any legally available fund
- If payment made in advance, the political subdivision shall reimburse the fund

HEA 1485 – Local Income Tax Transition

- Adds IC 6-3.6 Effective July 1, 2015
- Purpose to consolidate and simplify local income tax laws that are in effect on May 1, 2016
- Effective date of repeal is January 1, 2017
- Adopting body may not take any action before July 1, 2016
- May not adopt an ordinance under former taxes after June 30, 2016
- OMB, DLGF, SBOA (chart of accounts) and Department of Revenue will be working with you to transition

HEA 1495 – Property on Tax Sale List

- Amends IC 6-1.1-24-1 Effective July 1, 2015
- Treasurer to certify list of real property...on which any property taxes or special assessments certified to the county auditor for collection by the county treasurer are delinquent as determined under IC 6-1.1-37-10 and the prior year's spring installment or before delinquent property taxes, special assessments, penalties, fees or interest due exceed \$25

HEA 1603 - Property Tax Assessment Appeals Fund

- Adds IC 6-1.1-15-10.5 Effective January 1, 2016
- Property Tax Assessment Appeals Fund
- Property tax receipts that are attributable to an increase in the taxing unit's tax rate caused by a rate caused by a reduction in the unit's net assessed value under IC 6-1.1-17-0.5
- Used only to:
 - Pay expenses incurred by a county assessor in defending appeals of property located in taxing unit that are prosecuted under IC 6-1.1-15
 - Payment of refund due to appeals under IC 6-1.1-15-11
- Balance may not exceed 5% pf the amount budgeted by the unit for a particular year
- It is appropriated

HEA 1603 - Timing

- Adds IC 6-1.1-1-25 Effective January 1, 2016
- For deadlines imposed by this article, if last day is not a business day then it is the first business day after the stated deadline